

HOUSE BILL No. 2656

By Representative Hodge

2-7

1 AN ACT concerning property taxation; relating to recreational vehicles;
2 amending K.S.A. 79-5120 and repealing the existing section.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 79-5120 is hereby amended to read as follows: 79-
6 5120. (a) A tax is hereby levied upon every recreational vehicle, as the
7 same is defined by K.S.A. 79-5118, and amendments thereto, in the
8 amount of: (1) \$70 plus \$.90 cwt for a model year five years or less prior
9 to the calendar year of registration; (2) \$50 plus \$.70 cwt for a model year
10 six to 10 years prior to the calendar year of registration; or (3) \$30 plus
11 \$.50 cwt for a model year 11 years or more prior to the calendar year of
12 registration. Notwithstanding the foregoing, the tax on any recreational
13 vehicle the model year of which is 1981 or earlier shall be \$30. For
14 purposes of this section, the weight of any recreational vehicle shall be the
15 weight generally accepted as its correct shipping weight as reflected on the
16 certificate of title or, if the shipping weight is not reflected on the
17 certificate of title, it shall be the weight determined by a scale which is
18 tested and inspected annually by a scale testing and service company
19 licensed pursuant to K.S.A. 83-301 et seq., and amendments thereto, by a
20 city or county having an established department of public inspection of
21 weights and measures or by the state sealer or the state sealer's authorized
22 representative. The manner and form for submitting to the county treasurer
23 the weight of a recreational vehicle determined by a scale so tested and
24 inspected shall be as prescribed by rules and regulations of the secretary of
25 revenue.

26 (b) Taxes imposed upon recreational vehicles under the provisions of
27 K.S.A. 79-5118 ~~to through~~ 79-5125, ~~inclusive~~, and amendments thereto,
28 shall be levied annually for the period prescribed by article 1 of chapter 8
29 of the Kansas Statutes Annotated, and amendments thereto, as the
30 registration year for the recreational vehicle taxed. Except as provided in
31 K.S.A. 79-5121, and amendments thereto, the tax upon each recreational
32 vehicle shall be due on or before the date in each year prescribed by law
33 for the regular annual registration of such recreational vehicle. Except as
34 provided in ~~subsection (e) of~~ K.S.A. 79-5121 ~~(e)~~, and amendments thereto,
35 the payment of the tax imposed by this act shall be a condition precedent
36 to the right to register or reregister the recreational vehicle and shall be in

1 addition to all other conditions prescribed by law.

2 (c) If the tax situs of any recreational vehicle at the time of
3 registration is in a different county from that indicated upon the
4 application form, the amount of tax due upon such recreational vehicle
5 under the provisions of K.S.A. 79-5118 ~~to~~ through 79-5125, ~~inclusive~~, and
6 amendments thereto, as indicated by such form shall be paid to the county
7 in which the recreational vehicle is to be registered.

8 (d) *On and after January 1, 2019, the tax as calculated by subsection*
9 *(a) shall be multiplied by two on every recreational vehicle with a selling*
10 *price of more than \$100,000.*

11 Sec. 2. K.S.A. 79-5120 is hereby repealed.

12 Sec. 3. This act shall take effect and be in force from and after its
13 publication in the statute book.